

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF THE

IRISH LAND COMMISSION,

IN RESPECT OF

CHURCH TEMPORALITIES IN IRELAND,

For the Year ended 31st March 1889,

TOGETHER WITH THE

ACCOUNT for the above Period, and that from 26th July 1869 (the Date of the Irish Church Act) to the 31st March 1889.

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(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

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REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in Ireland, for the Period from 1st April 1888 to 31st March 1889, prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Viet. c. 42.

1. The amount due to the Commissioners for the Reduction of the National Debt on account of the original loan of 8,000,000*l.* for carrying out the general purposes of the Irish Church Acts was further reduced in the year 1888-89 by the following payments:—

Repayment of loan for carrying out the general purposes of the Irish Church Acts.

	£.	s.	d.
On account of Capital - - - - -	238,621	7	5
Interest - - - - -	132,739	3	9
Total - - - £.	391,360	11	2

The amount paid over in respect of capital includes a sum of 37,833*l.* 11*s.* 2*d.*, representing the cash value of 37,645*l.* 6*s.* 8*d.* New Three per Cent. Annuities, portion of the Stock Balance shown by the last Account to have been in the hands of the Land Commissioners on the 31st March 1888. Although this transfer to the Commissioners for the Reduction of the National Debt was made without obtaining the formal sanction of the Lords Commissioners of Her Majesty's Treasury, it was manifestly in the interest of the Church Fund, inasmuch as Stock invested at 2½*l.* per cent. was applied to redeem a debt which bore interest at 3½ per cent.

The balance due to the National Debt Commissioners on the 31st March 1889, on account of the Church Loan, was 3,515,781*l.* 12*s.* 7*d.*

2. The Land Commissioners have remitted, or written off, during the period of this Account, 12,794*l.* 5*s.* 4*d.*, as follows:—

Amounts remitted or written off.

	£.	s.	d.
Tithe Rent-charge - - - - -	533	17	-
Perpetuity Rents - - - - -	-	15	8
Renounceable Leaseholds, &c. - - - - -	-	1	14
Mortgage Account (Landed Property) Interest - - - - -	1,845	12	10
" " Fixed Half-yearly Instalments - - - - -	10,412	5	10
Total - - - £.	12,794	5	4

The particulars of these amounts will be found on page 11.

Of the total amount written off, 11,627*l.* 16*s.* 4*d.* is on account of interest and instalments in arrear of payment, which were capitalised under the provisions of the 25th section of the Land Law (Ireland) Act, 1887, the amount of such capitalised arrears being still collectible in future from the borrowers under the Church Acts.

3. The arrears on the collection rentals show a tendency to decrease, as compared with last year's Returns. The aggregate of arrears due on the 31st March 1889 was 33.8 per cent. of the total amount receivable for the year, as compared with 37.3 for the previous year 1887-88.

Arrears on collection rentals.

I have also to observe that a similar improvement is apparent in the case of the tithe rent-charge receipts, although, from the smallness of the individual amounts, there is often much difficulty in collecting them. The examination of the Account showed that in numerous instances the Land Commissioners are taking steps for enforcing the payment of arrears of tithe rent-charge.

4. The list of unexecuted mortgages was further reduced during the year by four deeds. The numbers now outstanding are—

Mortgages remaining unexecuted.

Sales of Perpetuities, 1871 to 1878 - - - - -	6
Renounceable Leaseholds, 1887 and 1888 - - - - -	2
Sales of Yearly and other Tenures, from 1872 to 1881-82 - - - - -	19
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Reduction and apportionment of perpetuity rents.

5. The certificates of apportionment of the perpetuity rents referred to in paragraph 3 in my Report on this Account for 1887-88 were inspected by officers of my Department of Dublin.

With regard, however, to the cases of reductions in perpetuity rents, it was stated that, in consequence of there still being a point undecided, the certificates required by Statute could not yet be prepared.

Leasing tithes in bulk.

6. During the examination of this Account my attention was called to the fact that the Land Commissioners in some instances grant renewals of leases of tithes in bulk at fixed annual rents. I was informed, upon inquiry, that these leases were originally granted by "ecclesiastical dignitaries and ecclesiastical corporations under powers conferred upon them by various Statutes," and also that "they were customarily renewable on the payment of a fine."

In view, however, of the fact that upon the disestablishment of the Irish Church the tithes in Ireland became national property, it appears to me that the obligation to renew these leases which is laid to be imposed on the Irish Land Commissioners by Section 11 of the Irish Church Act, virtually sanctions what may be legitimately termed the farming out of such national property, for it may be fairly assumed that the lessees of these tithes would not renew their leases unless they made a profit by so doing.

There was brought to my notice an instance in which tithes to the amount of 181 £ 4 s. were leased at a fixed annual rent of 30 £, the lessee having the right of renewal at any time within the period of his lease, on payment of whatever renewal fine might be found to be due. In the case mentioned, the tenant did not presumably exercise his right of renewal, so that tithe rent-charge to the amount of 181 £ 4 s. per annum was placed on charge in the 1888-89 rental for collection in future, instead of the 30 £ fixed annual rent reserved under the lease, and which had previously been paid.

Cash Balance.

7. The Cash Balance on the 31st March 1889, in the hands of the Land Commissioners, was, as shown by the Account, 202,441 £. 12 s. 9 d.

C. J. Ryan,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1890.

I.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION in respect of CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," for the Year ended the 31st March 1889.

1.—ACCOUNT of the REVENUE and EXPENDITURE of the Irish Land Commission in respect of Church Transmissions in Ireland under the Provisions of "The Irish Church Act, 1869," "The Irish Church Act, 1880," Amendment Act, 1872," and "The Irish Church Act Amendment Act, 1881," for the Year ended the 31st March 1882.

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ACCOUNTS OF THE IRISH LAND COMMISSION

Section of Parliamentary Act, (date of 1870 and 1881)	RECEIPTS	Receipts in the Year	Section of Parliamentary Act, (date of 1870 and 1881)	EXPENDITURE	Payments in the Year
40	To Balance on 1st April 1880	115,000 0 0	14	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
41 & 42 (1871)	To Balance on 1st April 1881	115,000 0 0	15	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
43, 44, and 45	To Balance on 1st April 1882	115,000 0 0	16	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
46, 47, and 48	To Balance on 1st April 1883	115,000 0 0	17	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
49 and 50, 1872	To Balance on 1st April 1872	115,000 0 0	18	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
51 and 52	To Balance on 1st April 1873	115,000 0 0	19	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
53 and 54	To Balance on 1st April 1874	115,000 0 0	20	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
55 and 56	To Balance on 1st April 1875	115,000 0 0	21	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
57 and 58	To Balance on 1st April 1876	115,000 0 0	22	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
59 and 60	To Balance on 1st April 1877	115,000 0 0	23	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
61 and 62	To Balance on 1st April 1878	115,000 0 0	24	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
63 and 64	To Balance on 1st April 1879	115,000 0 0	25	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
65 and 66	To Balance on 1st April 1880	115,000 0 0	26	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
67 and 68	To Balance on 1st April 1881	115,000 0 0	27	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
69 and 70	To Balance on 1st April 1882	115,000 0 0	28	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
71 and 72	To Balance on 1st April 1883	115,000 0 0	29	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
73 and 74	To Balance on 1st April 1884	115,000 0 0	30	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
75 and 76	To Balance on 1st April 1885	115,000 0 0	31	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
77 and 78	To Balance on 1st April 1886	115,000 0 0	32	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
79 and 80	To Balance on 1st April 1887	115,000 0 0	33	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
81 and 82	To Balance on 1st April 1888	115,000 0 0	34	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
83 and 84	To Balance on 1st April 1889	115,000 0 0	35	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
85 and 86	To Balance on 1st April 1890	115,000 0 0	36	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
87 and 88	To Balance on 1st April 1891	115,000 0 0	37	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
89 and 90	To Balance on 1st April 1892	115,000 0 0	38	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
91 and 92	To Balance on 1st April 1893	115,000 0 0	39	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
93 and 94	To Balance on 1st April 1894	115,000 0 0	40	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
95 and 96	To Balance on 1st April 1895	115,000 0 0	41	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
97 and 98	To Balance on 1st April 1896	115,000 0 0	42	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
99 and 100	To Balance on 1st April 1897	115,000 0 0	43	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
101 and 102	To Balance on 1st April 1898	115,000 0 0	44	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
103 and 104	To Balance on 1st April 1899	115,000 0 0	45	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
105 and 106	To Balance on 1st April 1900	115,000 0 0	46	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
107 and 108	To Balance on 1st April 1901	115,000 0 0	47	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
109 and 110	To Balance on 1st April 1902	115,000 0 0	48	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
111 and 112	To Balance on 1st April 1903	115,000 0 0	49	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
113 and 114	To Balance on 1st April 1904	115,000 0 0	50	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
115 and 116	To Balance on 1st April 1905	115,000 0 0	51	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
117 and 118	To Balance on 1st April 1906	115,000 0 0	52	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
119 and 120	To Balance on 1st April 1907	115,000 0 0	53	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
121 and 122	To Balance on 1st April 1908	115,000 0 0	54	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
123 and 124	To Balance on 1st April 1909	115,000 0 0	55	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
125 and 126	To Balance on 1st April 1910	115,000 0 0	56	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
127 and 128	To Balance on 1st April 1911	115,000 0 0	57	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
129 and 130	To Balance on 1st April 1912	115,000 0 0	58	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
131 and 132	To Balance on 1st April 1913	115,000 0 0	59	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
133 and 134	To Balance on 1st April 1914	115,000 0 0	60	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
135 and 136	To Balance on 1st April 1915	115,000 0 0	61	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
137 and 138	To Balance on 1st April 1916	115,000 0 0	62	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
139 and 140	To Balance on 1st April 1917	115,000 0 0	63	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
141 and 142	To Balance on 1st April 1918	115,000 0 0	64	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
143 and 144	To Balance on 1st April 1919	115,000 0 0	65	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
145 and 146	To Balance on 1st April 1920	115,000 0 0	66	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
147 and 148	To Balance on 1st April 1921	115,000 0 0	67	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
149 and 150	To Balance on 1st April 1922	115,000 0 0	68	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
151 and 152	To Balance on 1st April 1923	115,000 0 0	69	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
153 and 154	To Balance on 1st April 1924	115,000 0 0	70	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
155 and 156	To Balance on 1st April 1925	115,000 0 0	71	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
157 and 158	To Balance on 1st April 1926	115,000 0 0	72	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
159 and 160	To Balance on 1st April 1927	115,000 0 0	73	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
161 and 162	To Balance on 1st April 1928	115,000 0 0	74	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
163 and 164	To Balance on 1st April 1929	115,000 0 0	75	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
165 and 166	To Balance on 1st April 1930	115,000 0 0	76	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
167 and 168	To Balance on 1st April 1931	115,000 0 0	77	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
169 and 170	To Balance on 1st April 1932	115,000 0 0	78	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
171 and 172	To Balance on 1st April 1933	115,000 0 0	79	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
173 and 174	To Balance on 1st April 1934	115,000 0 0	80	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
175 and 176	To Balance on 1st April 1935	115,000 0 0	81	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
177 and 178	To Balance on 1st April 1936	115,000 0 0	82	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
179 and 180	To Balance on 1st April 1937	115,000 0 0	83	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
181 and 182	To Balance on 1st April 1938	115,000 0 0	84	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
183 and 184	To Balance on 1st April 1939	115,000 0 0	85	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
185 and 186	To Balance on 1st April 1940	115,000 0 0	86	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
187 and 188	To Balance on 1st April 1941	115,000 0 0	87	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
189 and 190	To Balance on 1st April 1942	115,000 0 0	88	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
191 and 192	To Balance on 1st April 1943	115,000 0 0	89	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
193 and 194	To Balance on 1st April 1944	115,000 0 0	90	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
195 and 196	To Balance on 1st April 1945	115,000 0 0	91	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
197 and 198	To Balance on 1st April 1946	115,000 0 0	92	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
199 and 200	To Balance on 1st April 1947	115,000 0 0	93	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
201 and 202	To Balance on 1st April 1948	115,000 0 0	94	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
203 and 204	To Balance on 1st April 1949	115,000 0 0	95	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
205 and 206	To Balance on 1st April 1950	115,000 0 0	96	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
207 and 208	To Balance on 1st April 1951	115,000 0 0	97	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
209 and 210	To Balance on 1st April 1952	115,000 0 0	98	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
211 and 212	To Balance on 1st April 1953	115,000 0 0	99	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
213 and 214	To Balance on 1st April 1954	115,000 0 0	100	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
215 and 216	To Balance on 1st April 1955	115,000 0 0	101	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
217 and 218	To Balance on 1st April 1956	115,000 0 0	102	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
219 and 220	To Balance on 1st April 1957	115,000 0 0	103	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
221 and 222	To Balance on 1st April 1958	115,000 0 0	104	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
223 and 224	To Balance on 1st April 1959	115,000 0 0	105	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
225 and 226	To Balance on 1st April 1960	115,000 0 0	106	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
227 and 228	To Balance on 1st April 1961	115,000 0 0	107	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
229 and 230	To Balance on 1st April 1962	115,000 0 0	108	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
231 and 232	To Balance on 1st April 1963	115,000 0 0	109	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
233 and 234	To Balance on 1st April 1964	115,000 0 0	110	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
235 and 236	To Balance on 1st April 1965	115,000 0 0	111	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
237 and 238	To Balance on 1st April 1966	115,000 0 0	112	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
239 and 240	To Balance on 1st April 1967	115,000 0 0	113	By Grants under the Act, 1869, 1872, and 1881	4, 10 0 0
241 and 242	To Balance on 1st April 1968	115,000 0 0	114	By Grants under the Act, 1869, 1872, and 1881 .	

De.	DEBIT	Receipts	Receipts	CREDIT	Payments
Particulars of Principal and Date of 1906 and 1907	DEBIT	Receipts	Receipts	CREDIT	Payments
Particulars of Principal and Date of 1906 and 1907	DEBIT	Receipts	Receipts	CREDIT	Payments
Brought forward - - -	105,345 12 6		—	Brought forward - - -	105,345 12 6
Advance on Share (Hawking) Act, 1897 (4-6-10 Year - 10)			—	Advance on Share (Hawking) Act, 1897 (4-6-10 Year - 10) By the Commission for the Reduction of the National Debt For interest of loans - - - - -	10,000 - -
To the Irish Land Commission Interest -			—	By the Irish Land Commission repaid - For amount of Title Repurchase repaid in respect of Advance of 100,000 granted in pursuance of the Act (Section 17) - - - - -	12 10 10
Repayment transferred on account of the same received on advance of 100,000 under the Title Transfer of the Act (the Advance being kept out of the sum received on the account of the Irish Climate Temperatures Fund)			—	By the Commission (Hawking) Act, 1897 (4-6-10 Year - 10) 1-10-1906, and First Instalment (Hawking) Act, 1897 (4-6-10 Year - 10)	
Principal repaid - - - - -	100 10 10		—	By the Commission for the Reduction of the National Debt For loans repaid - - - - - For interest of loans - - - - -	1,000 10 10
Interest - - - - -	100 10 10		—	For Advances (Hawking) Act, 1897 (4-6-10 Year - 10)	
The Commission (Hawking) Act, 1897 (4-6-10 Year - 10)			—	By the Commission for the Reduction of the National Debt For loans repaid - - - - - For interest of loans - - - - -	10,000 - -
To the Commission for the Reduction of the National Debt For loans to provide for payments to the Commission of Public Works, under section - - - - -			—	By the Commission of Public Works For sums paid in respect of 10,000 (4-6-10 Year - 10) and interest thereon, to be repaid to the National Debt - - - - -	10,000 - -
The Commission (Hawking) Act, 1897 (4-6-10 Year - 10)			—	For Advances (Hawking) Act, 1897 (4-6-10 Year - 10) By the Commission for the Reduction of the National Debt For loans repaid - - - - - For interest of loans - - - - -	1,000 10 10

APPROVED BY THE IRISH LAND COMMISSION

II.—SALES OF PROPERTY, in the Year ended 31st March 1889.

NATURE OF PROPERTY SOLD.		PURCHASE MONEYS.			TOTAL Purchase Money.
		Cash. (Vide Account, p. 6.)	Loans and Mortgages.		
	Annual Rent.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Title rent-charge - - -	708 9 10	12,694 16 0	3,850 1 7	16,544 17 4	
Lands, &c.:					
Perpetuity rents - - -	114 7 2	2,654 11 -	- - -	2,654 11 -	
Yearly and other tenures - - -	68 3 -	1,808 7 6	405 - -	1,808 7 6	
Ecclesiastical endowments and lands - - -	- - -	*1,779 16 11	- - -	1,779 16 11	
Totals - - - £.		16,252 11 2	3,845 1 7	20,077 12 9	

* Sales in the year - - - - -	£. s. d.
	1,810 17 5
Less,—Purchase Money returned - - - - -	137 - 6
	£. 1,779 16 11

III.—COLLECTION ACCOUNTS, for the Year ended 31st March 1889.

No. 1.—LOANS AND MORTGAGES, &c.

TITLE OF ACCOUNT.	Balances Outstanding (not due) 1st April 1905			Loans and Mortgages within the Year.			Total.			Sums Receivable within the Year.			Discharged. Discount on Loans Paid off, &c.			Balances Outstanding (not due) 31st March 1906.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Sale of Property:																		
Title rent-charges - -	7,037	529	1 5	7,751	13	-	7,045	189	10 8	212	308	1 5	20,161	8 8	-	6,890	721	9 5
Lease, &c.:																		
Simple mortgages - -	483	072	- 6	-	-	-	453	072	- 6	1,00	-	-	720	585	- -	483	072	- 6
Installment mortgages - -	1,223	554	9 3	552	158	- 5	1,710	710	0 8	30,100	13	4	54,455	10 6	-	1,227	096	5 11
Conversion of renewable leases into perpetuities - - -	197	078	4 5	-	-	-	197	078	4 5	660	-	-	-	-	-	197	078	4 5
Subsidiary mortgages - -	75	4	-	-	-	-	73	4	-	11	2	8	-	-	-	65	1	4
Totals - - - £	9,539	066	19 8	82,607	38 8	-	9,019	914	10 1	277	520	17 5	68,199	19 1	-	8,698	893	1 7

*These sums include the appropriate amount of the fixed investments, which will become payable (in the manner of a mortgage asset) in redemption of purchase price and interest for the entire term of each debt.

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4.403.10.1

No. 2.—TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due on April 1888.	Amount for Year ended 31st March 1889	TOTAL.	Received within the Year (vide Account, pp. 6 and 7).	Realised or Written off.	Amount due 31st March 1889.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Take rent-charge - - -	141,858 10 0	102,146 17 8	327,004 8 5	103,193 6 3	521 12 0	138,280 9 10
Take rent-charge, fixed annual in- stalments - - - -	50,000 18 1	213,328 1 5	570,704 10 0	217,673 8 3	18 4 7	55,149 5 8
Popularity rents - - - -	47,394 10 5	53,384 11 1	103,070 10 0	57,880 4 4	- 15 8	49,018 10 0
Reversible leaseholds (including free) and other securities - -	869 6 11	999 5 5	1,852 12 4	707 18 5	1 14 -	1,000 12 11
Mortgage accounts (loaded pro- perty), interest - - -	16,113 5 9	16,535 10 1	30,646 4 10	17,320 7 6	91,668 12 10	7,510 4 6
Mortgage accounts, fixed half-yearly instalments - - - -	41,299 15 8	50,360 13 4	100,451 9 -	47,249 2 8	110,412 5 10	32,790 - 5
Mortgage accounts (reverted lease- holds), interest - - -	2,011 14 3	6,570 18 9	11,215 13 -	7,840 5 11	-	3,035 7 1
Globe-house mortgages, interest -	1 18 5	2 18 8	4 15 11	4 15 11	-	-
Globe-house mortgages, instalments	4 12 7	8 2 6	12 18 3	13 18 3	-	-
TOTALS - - - £.	305,812 4 8	576,107 8 1	843,060 12 0	545,441 9 5	13,784 5 4	291,779 18 -

* This sum is made up thus:				† This sum is made up thus:			
	£.	s.	d.		£.	s.	d.
Capitalised arrears of interest	1,000	13	7	Capitalised arrears of instalments	9,823	3	9
Excess of charge in previous account	42	19	5	Excess of charge in previous account	97	8	—
Irrecoverable arrears	1	—	—	Arrears on holdings to be re-sold	479	8	1
				Irrecoverable arrears	40	10	—

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithes, rates, charges, and other property vested in the Irish Land Commissioners, include the whole amounts received or receivable by me during the year ended 31st March 1899.

(signed) *Gaifrey Fetherston H.*
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE.	AND OTHERS WHOSE ADVANCE WAS RECEIVED, OR LIABILITY CREATED.	Balance Outstanding, 1st April 1904.	Liability created in the Year 1904-05.	Total.	Paid off in the Year 1904-05 (Cash account, pp. 7 and 8).	Balance Outstanding, 31st March 1905.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
The Commissioners for the Reduction of the Irish Land Tax.	Irish Land Tax Act, 1886 (25 & 26 Vict. c. 40).	1,075,000	—	1,075,000	100,000	975,000
	Subsidy of Distress (Ireland) Act, 1880 (23 Vict. c. 4, and 43 & 44 Vict. c. 14).	1,075,000	—	1,075,000	—	1,075,000
	Advance of Rent (Ireland) Act, 1881 (44 & 45 Vict. c. 40).	500,000	—	500,000	—	500,000
	Subsidy of Depressed Districts (Ireland) Act, 1880 (43 & 44 Vict. c. 14), and Poor Relief (Ireland) Act, 1881 (44 Vict. c. 17, Part II).	50,000	10	50,000	10	40,000
	San. Facilities (Ireland) Act, 1880 (43 & 44 Vict. c. 14).	100,000	—	100,000	10,000	90,000
	Poor Relief (Ireland) Act, 1880 (43 Vict. c. 17, Part II).	10,000	—	10,000	5,000	5,000
	Sanitary District Boards (Ireland) Act, 1878 (42 & 43 Vict. c. 14).	1,000,000	—	1,000,000	—	1,000,000
The International Maritime Board.	International Maritime Board Act, 1891 (54 & 55 Vict. c. 40).	1,000,000	—	1,000,000	—	1,000,000
The Royal University of Ireland.	Royal University of Ireland Act, 1871 (34 & 35 Vict. c. 12).	—	—	—	—	—
	Total.	5,545,000	10	5,545,000	115,000	5,430,000

* The liability under the Act of 1880 (43 Vict. c. 14) is the form of an advance of 10,000 £. (Cash account only). The expenditure is advanced at 100,000 £. (Cash account only). (See Particulars, pp. 104, 105.)

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880 (23 Vict. c. 4, and 43 & 44 Vict. c. 14).

ACCOUNT of ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of REPAYMENTS of such ADVANCES.

Amount of money received March 1880 advanced in the Year 1904-05.	£. s. d.
	1,000,000 12 7
	1,000,000 12 7
Less—First Grants made in 1871-80.	11,000 0 0
	989,000 12 7
Less—Repayments by Board of Works in 1884 March 1880. Repayments in the year 1904-05.	20,000 0 0 40,000 0 0
	969,000 12 7
Less—Principal repaid in 1884 March 1880. Principal repaid in the Year 1904-05.	1,000 0 0 1,000 0 0
	968,000 12 7

Balance outstanding in 1884 March 1880.

No. 1.—ACCOUNT of Monies received from the Commissioners for the Redemption of the National Debt, and transferred to the Loans Commissioners' Accounts, to meet the Expenditure under this Act.

	£	s	d
Balance on 1st April 1885	18,350	0	0
Plus Receipts made in the Year 1885-86, viz.			
Payments to London in order Section 1 in Settlement of Arrears of Tax	0	0	0
Balance on the 31st March 1886	18,350	0	0

No. 2.—ACCOUNT of Monies advanced under Section 14 of the Act, and repayable to the General Government Fund.

	£	s	d
Advanced in the 31st March 1885	25,274	10	0
Advanced in the Year 1885-86	0	0	0
	25,274	10	0
Settled Repayment of Principal in the 31st March 1886	1,715	0	0
Repayments in the Year 1886 in (paid interest, p. 5)	550	10	0
Outstanding in the 31st March 1886	23,009	0	0

VIL—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in Act, 1869, "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	26th July 1869 to 31st March 1886.	1st April 1886 to 31st March 1890.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1890.
36	To Balances, viz.:	£. s. d.	£. s. d.	£. s. d.
	On 26th July 1869 - - - -	19,776 4 3	- - -	19,776 4 3
	On 1st April 1886 - - - -	-	141,915 6 2	-
52, and 7 (1872).	To Sales of Property (for Loans and Mortgage, vide p. 24):			
	Tithe Rectories - - - -	537,055 10 3	12,094 10 9	549,150 15 -
34, 52, and 54	Lands, &c.:			
	1. Perpetual rents - - - -	913,220 8 -	2,154 11 -	915,374 19 -
	2. Renewable leaseholds - - -	77,702 12 1	-	77,702 12 1
	3. Yearly and other tenures - -	1,130,283 14 6	1,503 7 0	1,131,786 2 -
	4. Rights to mines and quarries -	3,868 10 6	-	3,868 10 6
27, 28, and 63	Ecclesiastical Residences and Lands:			
	See Houses and Lands - - -	74,403 - 2	- - -	74,403 - 2
	Other residences and lands - -	613,137 18 4	1,779 16 11	614,917 15 3
31, and 1st (1879).	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. 4, c. 47, ss. 145 and 146) - - - -	137,432 14 -	- - -	137,432 14 -
	Carried forward - - - £.	2,496,451 10 1	160,145 17 4	2,656,596 1 5

respect of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Church Act Amendment Act, 1881," for the Period from 26th July 1869 to 31st March 1889.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	26th July 1869 to 31st March 1888.	1st April 1888 to 31st March 1889.	TOTAL PAYMENTS FROM 26th July 1869 to 31st March 1889.
		£ s. d.	£ s. d.	£ s. d.
	By Compensation, Annuities, Gratitudes, &c. :			
14	For life annuities to archbishops, bishops, and incumbents -	591,364 16 11	4,960 16 1	596,324 12 -
15	For life annuities to permanent curates -	138,675 17 8	752 11 8	139,428 9 4
15	For gratuities to curates not entitled to compensation or permanent curates -	35,400 - -	- - -	35,400 - -
16	For life annuities to diocesan and district schoolmasters -	7,030 9 2	294 11 6	7,324 - 8
16	For life annuities to clerks, sextons, and others holding freehold offices -	77,037 16 8	1,531 12 -	78,568 8 8
17	For gratuities to certain persons not entitled to compensation -	4,028 10 -	- - -	4,028 10 -
45	For life annuities to vicars general and other officers, for loss of fees, &c. -	37,634 12 3	787 9 6	38,421 11 9
45	For compensation to deputy registrars and others, for loss of office -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c. :			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money -	5,217,487 3 7	- - -	5,217,487 3 7
	Bonus (12 per cent. added) -	621,040 4 1	- - -	621,040 4 1
23	Of Permanent Curates:			
	Commutation money -	1,546,671 16 6	- - -	1,546,671 16 6
	Bonus (12 per cent. added) -	168,201 17 7	- - -	168,201 17 7
3 (1872)	Of diocesan schoolmasters -	15,714 19 6	- - -	15,714 19 6
16	Of clerks, sextons, and others -	372,760 12 2	- - -	372,760 12 2
4 (1872)	Of vicars general and other officers -	73,333 5 4	- - -	73,333 5 4
4 (1872)	Of annuitants under 41st section -	66,173 12 9	- - -	66,173 12 9
63	By Interest of Commutation Money (paid to the Representative Church Body) -	238,263 5 10	- - -	238,263 5 10
34, 50, 60 and 6 (1872).	By Building Charges -	230,200 15 3	1,240 17 2	231,440 12 5
18	By Compensation to Lay Patrons -	778,687 17 10	- - -	778,687 17 10
29	By Private Endowments (paid over to the Representative Church Body) -	500,800 - -	- - -	500,800 - -
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. -	23,715 5 3	- - -	23,715 5 3
25	By National Monuments, Maintenance -	50,000 - -	- - -	50,000 - -
33, and 8 (1872).	By Losses of Tithes Rentcharge, Purchase of -	90,633 2 -	- - -	90,633 2 4
11 and 12	By Charges and Incumbrances affecting Property -	103,519 - 1	219 15 2	103,738 14 8
60	By Payments to Persons appointed to Ecclesiastical Offices, between 26th July 1869 and 1st January 1871 -	16,548 4 1	- - -	16,548 4 1
	Carried forward -	11,019,550 15 7	9,387 13 1	11,028,937 8 8

VII.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1839 and 1861.	R E C E I P T.	30th July 1869 to 31st March 1880.	1st April 1880 to 31st March 1880.	TOTAL RECEIPTS from 30th July 1869 to 31st March 1880.
	Brought forward - - -	£. s. d. 3,496,451 10 1	£. s. d. 169,145 17 4	£. s. d. 3,614,694 1 5
11 and 12, and 3 (1872).	To Rents, &c.:			
	Take Rentcharge - - -	3,736,693 10 5	188,198 6 2	3,933,746 16 7
11 and 12	Lands, &c.:			
	1. Perpetuity rents - - -	1,315,538 11 2	57,860 4 4	1,373,408 15 6
	2. Renewable leaseholds (including fines) and other tenures - -	632,604 10 1	757 18 5	633,302 18 6
	3. Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
-	To Proportionate Amount of Charges (Drain- age and Improvement Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy - -	8,032 - 11	1 13 -	8,033 13 11
1 and 12	To Dividends and Interest of Money:			
	On New Three per Cent. Annuities -	26,341 7 7	655 8 7	26,996 11 2
	On Three per Cent. Consolidated Annuities -	3,145 3 3	- - -	3,145 3 3
	On Three per Cent. Reduced Annuities -	494 18 8	- - -	494 18 8
	On Bank of Ireland Stock - - -	25,561 10 -	440 - -	26,001 10 -
	On mortgages—leased property, &c. -	977,056 15 9	17,280 7 6	994,347 5 5
18 (1874)	On mortgages—converted leaseholds -	171,431 9 2	7,449 5 11	178,880 15 1
	On glebe-house mortgages - - -	5,807 4 7	4 16 11	5,812 1 6
	On other moneys - - - - -	70,024 1 9	1,325 18 3	81,319 - -
11	To Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	13,660 - -	- - -	13,660 - -
11	To Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) - - - - -	21,329 2 7	- - -	21,329 2 7
11	To Private Subscriptions (for building, enlarging, and repair of churches) - -	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) - - - - -	47,513 7 4	- - -	47,513 7 4
11	To Miscellaneous Receipts - - - -	110,044 16 8	1,600 12 8	112,044 11 4
	Carried forward - - - £.	8,669,041 19 9	433,814 1	10,158,042 17 8

of Church Temporalities in Ireland, from 29th July 1860 to 31st March 1869—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1887.	EXPENDITURE.	29th July 1860 to 31st March 1869.			1st April 1869 to 31st March 1869.			TOTAL PAYMENTS FROM 29th July 1860 to 31st March 1869.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	11,610,588	15	7	3,287	18	1	11,628,946	8	8
	By Regular Donors:									
38	Life Annuities - - - - -	58,520	13	-	428	2	10	59,548	15	10
39	Commutation of Annuities:									
25	Commutation money - - -	556,974	13	4	-	-	-	556,974	13	4
40	Bonus (12 per cent. added) - - -	65,760	10	2	-	-	-	65,760	10	2
40	Compensation to Widows' and Orphan's Funds, and General Assembly's Col- lege, Belfast, &c., on Discontinuance of the Regular Donors - - -	60,000	4	11	-	-	-	60,000	4	11
40	By College of Maynooth - - - -	372,331	-	6	-	-	-	372,331	-	6
34	By Expenses attendant on Sales of Property -	9,149	9	2	45	2	-	9,194	11	2
	By Rent Abolishments, &c.:									
11 and 12	From Tithe Rent-charges:									
	Poor rate allowed - - - -	256,503	5	7	13,711	6	-	268,276	11	7
	From Lands:									
	Poor rate, remissions, &c. - - -	53,802	2	2	2,277	16	10	56,129	10	-
55	By Proportion of Income paid over to the Clergy - - - - -	100,385	2	10	-	-	-	100,385	2	10
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	400	11	-	-	-	-	400	11	-
11 and 12	By Tithe Rent-charges paid - - - -	1,811	18	5	48	17	6	1,860	15	11
11 and 12	By Quit and Crown Rents paid - - - -	2,320	10	1	-	-	-	2,320	10	1
11 and 12	By Rates, Taxes, &c. - - - - -	6,274	6	8	21	4	2	6,305	6	10
-	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charges, &c. - - -	4,023	2	4	-	-	-	4,023	2	4
48	By Expenditure under 48th Section of "The Irish Church Act, 1869":									
	For building and enlarging churches -	92,430	18	6	-	-	-	92,430	18	6
40	By Expenditure under 40th Section of "The Irish Church Act, 1869":									
	For repair of churches - - - - -	70,818	4	6	-	-	-	70,818	4	6
	For church requisites, salaries of clerks, sacstons, &c. - - - - -	64,000	4	8	-	-	-	64,000	4	8
11	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable -	47,810	10	7	-	-	-	47,810	10	7
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - -	1,010	3	6	-	-	-	1,010	3	6
7 (1872)	By Refund to Purchasers of Tithe Rent- charge in respect of Poor rate - - - -	4,662	17	7	-	-	-	4,662	17	7
-	By Miscellaneous Payments - - - -	28,468	15	8	161	12	7	28,668	10	3
	Carried forward - - - £.	12,815,086	8	6	25,091	11	-	12,840,777	16	6

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VII.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	30th July 1869 to 31st March 1888.	1st April 1888 to 31st March 1889.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1889.
	Brought forward - - -	£. s. d. 9,505,041 10 9	£. s. d. 435,814 4 1	£. s. d. 10,126,012 17 8
32	To Loan Account—Tithe Rent-charge: Fixed annual instalments - - -	2,760,979 14 0	217,006 0 3	2,977,985 3 0
52	To Mortgage Account—Landed Property, &c.: Mortgage moneys - - - - - Fixed half-yearly instalments - - -	110,325 4 0 1,940,512 0 0	1,000 - - 67,540 2 8	111,325 4 0 1,997,761 12 5
31	To Mortgage Account—Converted Leaseholds (Act 5 & 4 Will. 4, c. 37, s. 155): Mortgage moneys - - - - -	40,380 18 6	100 - -	40,380 18 6
11	To Deposit Account, Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) - - -	671 - -	- - -	671 - -
11	To Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 38, and 1 & 2 Vict. c. 100, s. 43): Instalments - - - - -	12,612 5 2	- - -	12,612 5 2
11	To Globe House Mortgages (Acts 23 & 24 Vict. c. 166, s. 50, and 14 & 15 Vict. c. 78, s. 20) - - - - -	5,508 5 7	12 18 3	6,782 5 10
20	To Primate Boulton's and other Trust Funds	10,618 8 4	- - -	10,618 8 4
70	To Chapels of Ease—Repair Fund - -	38 16 2	- 17 -	30 7 2
—	To Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 5): Schedules A. and C. - - - - - Schedules E. - - - - -	121,400 16 1 2,807 9 3	6,042 13 0 - - -	127,442 11 10 2,807 9 3
—	To Securities sold: £. 621,212. 15. 2. Stock sold - -	603,375 13 4	37,833 11 2	647,700 4 6
20 to 61	To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1820 - - -	9,000,000 - -	- - -	9,000,000 - -
	Carried forward - - - £.	23,537,942 14 7	759,346 18 2	24,154,376 6 7

of Church Temporalities in Ireland, from 20th July 1860 to 31st March 1869—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE	20th July 1860 to 31st March 1869.		1st April 1868 to 31st March 1869.		TOTAL PAYMENTS from 20th July 1860 to 31st March 1869.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	12,918,960	5 6	25,961 11 -		12,940,977	15 8
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	315,537	13 2	- 16 6		315,538	8 8
87	By Audit of Accounts (Cost of Audit) -	12,700	10 1	200 17 7		12,900	7 8
4 (1881)	By the Irish Land Commission, &c.—Vote Accounts (from the date of Transfer to the Irish Land Commission).—For transfer, per Act 44 & 45 Vict. c. 71, s. 4, of the estimated cost of the administration and management of the Church Property -	75,826	10 10	14,345 10 5		31,572	1 3
44	By Compensation and Superannuation Allow- ances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - - - -	45,225	7 -	1,168 10 -		47,396	3 -
29 to 61	By Interest and Charges on Loans: Interest of advances from National Debt Commissions - - - - -	3,463,423	10 11	133,799 8 9		3,598,128	3 8
	Saving duty on debentures - - -	15,899	17 6	207 10 -		15,877	7 3
	Bankers' commission on remittances between England and Ireland - -	9,070	13 10	296 16 7		9,367	14 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	27,525	0 9	33 0 -		27,558	10 0
11	By Deposit Account: Perpetual Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,262	3 7	- - -		1,262	5 7
11	By Glebe House Advances—Lanc. Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 10, s. 43) - - -	100	12 -	- - -		100	12 -
11	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 159, s. 30, and 14 & 15 Vict. c. 78, s. 20) - - - - -	3,023	1 0	- - -		3,023	1 0
29	By Priests' Bounties and other Trust Funds	11,537	17 7	- - -		11,537	17 7
70	By Chapels of Ease—Repair Fund - -	612	13 8	- - -		612	13 8
-	By Property and Income Tax (Act 16 & 17 Vict. c. 34, s. 46): Schedules A. and C. - - - - -	145,021	6 2	10,949 12 6		155,970	17 8
	Schedule E. - - - - -	2,907	9 3	- - -		2,907	9 3
36	By Securities purchased: £. 250,000. 1. 4. Stock purchased -	243,385	- 4	- - -		243,385	- 4
-	By the Commissioners for the Reduction of the National Debt: For Advances (under the Irish Church Act, 1850) repaid - - - - -	5,125,687	- -	258,671 7 5		5,384,218	7 5
	Carried forward - - - £.	33,419,094	14 11	415,070 12 9		32,856,166	7 6

VII.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	25th July 1880 to 31st March 1881.		1st April 1881 to 31st March 1882.		TOTAL RECEIPTS from 25th July 1880 to 31st March 1882.	
		£.	s. d.	£.	s. d.	£.	s. d.
	Brought forward - - -	25,507,942	14 7	758,826	18 2	24,154,376	6 7
	RELIEF of DISTRESS (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14.						
	To the Commissioners for the Reduction of the National Debt:						
	For Advances made by them - - -	1,371,500	- -	- - -	- - -	1,371,500	- -
	To the Commissioners of Public Works in Ireland:						
	For Advances repaid by them - - -	211,960	8 5	47,207	0 3	258,965	14 8
	For Interest of Advances - - -	53,487	- 2	10,728	8 11	64,185	9 1
	ANDREAS OF RENT (ENGLAND) ACT, 1882 (45 & 46 Vict. c. 47).						
	To the Commissioners for the Reduction of the National Debt:						
	For Loans under the Public Works Loan Act, 1882, s. 6 - - - - -	930,000	- -	- - -	- - -	930,000	- -
	To the Irish Land Commission Account:						
	For Amount transferred on account of the sum received in repayment of Advances under the 10th section of the Act (the Advances having been made out of money borrowed on the security of the Irish Church Temporalities Fund):						
	Principal repaid - - - - -	1,715	8 7	869	10 10	2,074	14 6
	Interest - - - - -	8,122	1 11	620	13 10	3,742	15 0
	Carried forward - - - £.	26,929,605	8 8	817,562	18 -	26,705,545	- 6

of Church Temporalities in Ireland, from 26th July 1889 to 31st March 1890—continued.

Cr.

Section of Principal Act (and Act of 1871 and 1881).	EXPENDITURE.	30th July 1889 to 31st March 1888.			1st April 1889 to 31st March 1890.			TOTAL PAYMENTS from 26th July 1889 to 31st March 1890.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	28	410,534	14 11	448,070	12	9	22,865,104	7	8
	RELIEF OF DISTRESSED (IRELAND), per Acts 43 Vict. c. 4, and 43 & 44 Vict. c. 14									
—	By the Commissioners for the Reduction of the National Debt:									
	For Interest of Advances - - -	367,775	0	11	44,202	10	—	392,277	16	11
—	By the Commissioners of Public Works in Ireland:									
	For Amount paid to them to be applied in making Advances and Grants - -	1,202,022	15	7	—	—	—	1,202,022	15	7
	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).									
—	By the Commissioners for the Reduction of the National Debt:									
	For Interest of Loans - - -	162,804	0	7	20,975	—	—	179,809	0	7
—	By the Irish Land Commission Account:									
	For Amount transferred to provide for pay- ments to be made, under the orders of the Commissioners, for the purposes of the above Act, which payments are to be a charge primarily upon the Irish Church Temporalities Fund - - -	560,000	—	—	—	—	—	560,000	—	—
—	By the Rent-charges repaid:									
	For Amount of Tithes Rent-charges repaid in respect of Arrears of Rent resulted in pursuance of the Act (Secl. 17) - -	3,781	—	6	11	14	10	3,792	14	4
	RELIEF OF DISTRESSED CHURCH (IRELAND) ACT, 1885 (48 & 49 Vict. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 Vict. c. 17).									
—	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - -	5,468	16	6	3,036	6	6	8,145	2	—
	For Interest of Loans - - -	1,050	8	4	603	17	9	2,540	6	1
—	By the Commissioners of Public Works:									
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - -	30,362	15	—	—	—	—	30,362	15	—
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 20).									
—	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - -	25,000	—	—	20,000	—	—	45,000	—	—
	For Interest of Loans - - -	10,674	14	5	6,628	16	5	16,906	10	10
—	By the Commissioners of Public Works:									
	For sums (not to exceed 250,000 £ in all), paid over to them, to be applied as a Sea Fisheries Fund - - -	216,000	—	—	20,000	—	—	236,000	—	—
	Carried forward - - - £.	28,372,601	1	9	571,208	17	3	26,945,809	19	—

VII—Account of the Receipt and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T.	26th July 1889 to 31st March 1890.	1st April 1889 to 31st March 1890.	TOTAL RECEIPTS from 26th July 1889 to 31st March 1890.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	26,029,686 8 3	817,762 18 -	26,705,548 - 6
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 Vict. c. 28), and POOR RELIEF (IRELAND) ACT, 1886 (49 Vict. c. 17).			
-	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	31,762 15 -	- - -	30,362 15 -
	SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 16).			
-	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000 - -	50,000 - -	250,000 - -
	POOR RATES (IRELAND) ACT, 1886, FIRES AND HOADS COMMISSION (49 Vict. c. 17).			
-	To the Commissioners for the Reduction of the National Debt:			
	For Loans to provide for payments to the Commissioners of Public Works, as per contra (Sec. 11) - - - -	20,000 - -	- - -	20,000 - -
	AL.	26,280,028 3 3	867,762 18 -	27,045,307 15 6

The Irish Land Commission,
12 July 1890.

E. F. Gentry, Accountant.

of Church Temporalities in Ireland, from 20th July 1869 to 31st March 1880—continued.

C.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	30th July 1869 to 31st March 1868.			1st April 1880 to 31st March 1880.			TOTAL PAYMENTS from 20th July 1869 to 31st March 1880.
		£.	s.	d.	£.	s.	d.	
	Brought forward - - -	25,372,693	1	9	25,308 17 8			25,363,936 19 -
	POOR RENDRY (IRELAND) ACT, 1865, FERRY AND ROADS COMMISSION (49 Vict. c. 17).							
	By the Commissioners for the Reduction of the National Debt :							
	For Loans repaid - - - - -	2,000	-	-	2,000	-	-	4,000 - -
	For Interest of Loans - - - - -	828	18	9	612	8	-	1,471 8 9
	By the Commissioners of Public Works :							
	For sums not exceeding 20,000 <i>l.</i> , paid to them on behalf of the Ferry and Roads Commission, constituted by this Act (Secs. 10) - - - - -	20,000	-	-	-	-	-	20,000 - -
	By Moneys appropriated out of Surplus :							
68	Intermediate Education Board, Ireland (per Act 41 & 42 Vict. c. 65, s. 6), viz :							
	For Interest of Debentures - - -	303,625	-	-	32,600	-	-	336,225 - -
	National School Teachers' (Ireland) Pen- sion Fund (per Act 42 & 43 Vict. c. 74, s. 6), viz :							
	For Interest of Capital Sum outstanding	312,600	-	-	30,000	-	-	342,600 - -
	Royal University of Ireland (per Act 44 & 45 Vict. c. 52) - - - - -	130,600	-	-	20,000	-	-	150,600 - -
		£. 25,138,144	17	6	665,221	6	8	25,803,426 2 6
	By Balances, viz :							
	On 31st March 1868 - - - - -	141,018	0	2	-			-
	On 31st March 1880 - - - - -	-	-	-	202,441	12	9	202,441 12 9
		£. 25,279,162	3	8	867,662	18	-	26,146,824 15 6

John O'Hagan,
E. F. Linton,
Frederick S. Wymsh, } Irish Land Commissioners.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. Lawrence Woods.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VIII.—SALES OF PROPERTY, for the Period from 26th July 1869 to 31st March 1889

NATURE OF PROPERTY SOLD.			PURCHASE MONEY.						TOTAL Purchase Money.					
			Cash (Fide Account, p. 14).			Loans and Mortgages.								
Annual Rent.			£. s. d.			£. s. d.			£. s. d.					
£. s. d.														
Tithe rent-charge	-	-	229,227	5	1	549,750	15	-	4,305,774	14	1	4,885,525	15	1
Lands, &c.:														
Perpetuity rents	-	-	66,840	8	7½	915,777	19	-	742,448	18	7	1,658,225	17	7
Renewable leaseholds	-	-	4,986	14	4	77,782	12	1	84,604	1	8	162,446	13	4
Yearly and other tenures	-	-	97,624	15	-	1,121,497	2	-	1,058,409	15	8	2,179,906	17	8
Rights to mines and quarries	-	-	-	-	-	5,255	19	6	444	10	0	3,710	19	-
Ecclesiastical residences and lands	-	-	-	-	-	689,400	15	5	131,446	15	5	820,847	11	10
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	137,432	14	-	214,892	16	6	352,325	10	6
Totals			-	-	£.	5,464,907	17	-	5,508,041	17	-	10,002,889	14	-

REPORT of the Commissioners and Assistant
Deputies, upon the Accounts of the Irish Laid
Commission, in respect of Laidmen Trans-
muted in Ireland, for the Year ended 25th
March 1788, together with the Accounts for
the same Period, and the sum paid July
1788 (the Date of the Irish Church Act) to
the 25th March 1788

(Presented, pursuant to Act 25th 26th Geo. 3. c. 37.)

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